WEST VIRGINIA CODE: §11-6L-4

§11-6L-4. Initial determination; protest and appeal.

The valuation and assessment of any tower subject to this article, including the process of protest and appeal from any such valuation, shall be conducted in the manner set forth and more fully described in §11-6-1 *et seq*. of this code and any applicable rules: *Provided*, That with respect to any tower that is subject to this article but is not property of a business subject to the provisions of §11-6-1 *et seq*. of this code, the valuation and assessment of such a tower, including the process of protest and appeal from any such valuation, shall be conducted in the manner set forth in §11-3-1 *et seq*. of this code.

WV Legislature